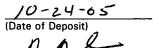
CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited in the United States Postal Service as first class mail in the envelope addressed to: Commissioner of Patents, Alexandria, VA 22313-1450, on





27,922 Reg. No.

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of

Applicant

Stefano De Luigi Bruschi, et al.

Serial No.

10/521,598

Filed

January 18, 2005

Title

PROCESS FOR THE PREPARATION OF PHARMACEUTICAL MICROCAPSULES WITH ENHANCED TASTE-MASKING AND

HIGH DISSOLUTION RATE

Docket No.

451225-014

Commissioner of Patents

P. O. Box 1450

Alexandria, VA 22313-1450

Sir:

INDICATION OF PATENT PRACTITIONERS TO BE RECOGNIZED

It is noted that the original Power of Attorney (enclosed herein) lists twelve patent practitioners. In order to comply with 37 C.F.R. §1.32(c), it is hereby indicated that only the following nine practitioners are to be recognized by the Office as being practitioners of record in this application:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
Douglas E. Erickson	Reg. No. 29,530
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Jeffrey C. Metzcar	Reg. No. 52,027
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

Confirmation of these attorneys being of record in this application is requested in the form of a

corrected Filing Receipt.

Date: 10-24-05

Mark J. Levy

THOMPSON HINE LLP 2000 Courthouse Plaza NE P. O. Box 8801 Dayton, Ohio 45401-8801 (937) 443-6949





IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Applicant(s): EURAND PHARMACEUTICALS LTD.

Serial No. : PCT/EP2002/007961

Filed : 17 July 2002

Title : PROCESS FOR THE PREPARATION OF PHARMACEUTICAL MICROCAPSULES...

Docket No. : 451225-new

Commissioner for Patent

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

POWER OF ATTORNEY

All right, title, and interest in the above-identified patent application has been assigned to Eurand Pharmaceuticals Ltd. from the inventor(s),

by the Assignment filed in the above-identified application (a copy of which is attached hereto).

The undersigned, as Managing Director of Eurand Pharmaceuticals Ltd. has reviewed the evidentiary documents for the above-identified patent application and hereby certifies that to the best of his knowledge and belief, all right, title, and interest in and to the above-identified application is in the name of Eurand Pharmaceuticals Ltd., the party seeking to take this action.

On behalf of Assignee and owner of the above-identified U.S. patent application, by assignment, Eurand Pharmaceuticals Ltd. hereby appoints:

Mark P. Levy	Reg. No. 27,922
Theodore D. Lienesch	Reg. No. 28,235
James R. Eley	Reg. No. 36,790
Douglas E. Erickson	Reg. No. 29,530
Michael A. Forhan	Reg. No. 46,706
Michael J. Nieberding	Reg. No. 39,316
Steven J. Elleman	Reg. No. 41,733
John F. Kane	Reg. No. 44,815
Rose Ann Dabek	Reg. No. 28,064
Jeffrey C. Metzcar	Reg. No. 52,027
Rodney M. Young	Reg. No. 40,882
Victor J. Wasylyna	Reg. No. 52,345

2761 PT U8A

as its attorneys with full power of substitution and revocation, to transact all business in the U.S. Patent and Trademark Office connected therewith.

Address all correspondence and telephone calls to:

Mark P. Levy, Esq. Thompson Hine, LLP 2000 Courthouse Plaza NE 10 W. Second Street Dayton, Ohio 45402-1758 Telephone: (937) 443-6949

Facsimile: (937) 443-6635

I, Gearoid Faherty, declare that all statements made herein of my own knowledge are true, and that all statements made on information and belief are believed to be true; and further, that the statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

EURAND PHARMACEUTICALS LTD.

Date: 24 January 2005

Name: Gearoid Paherty
Title: Managing Directo

311623

UNITED STATES ASSIGNMENT FROM INVENTOR

In consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, the undersigned Assignors:

Stelano DE LOIGI BO	SCHI, Luigi Giovaiii	ii WAFELLI, Leonardo RABAGEIA
hereby sell, assign and	transfer to Assignee:	
EURAND PHARMAC	EUTICALS LTD , B	Block 1 - Harcourt Centre - Harcourt Street - Dublin 2 - IRELAND
		ves, the entire right, title and interest for the United States and all improvements which are disclosed in
(a) Patent Number		dated
(b) Application for Lett	ters Patent Serial No.	PCT/EP02/007961filed _ 17 July 2002
(c) Application for Lett	ers Patent which has	been executed by the undersigned concurrently herewith and entitled
Letters Patent which ha improvements; and in a and all foreign countrie The Assignee or its succepowers of attorney, or of history thereof; and ger	ave been or shall be find to all original and as on said improvement Assignee may apply foressors, the undersign other papers and compare ally do everything and maintaining propers.	nal, continuing, substitute, renewal, reissue and all other applications for ided in the United States and all other foreign countries on any of said reissued patents which have been or shall be issued in the United States ints. For and receive the Letters Patent in its own name. When requested by need will execute all other patent applications; proper oaths, assignments; municate all facts known to it relating to the improvements and the possible which the Assignee or its successors shall consider desirable or patent protection for the improvements and for vesting title in the
	nt, mortgage or licens	she has the full right to convey the rights and property described herein se or other agreement affecting such rights and property has been made
		ASSIGNORS
Dated: 24 July	, 2002	By Stefano DE LUIGI BRUSCHI / DLOUMM
		By Luigi Giovanni MAPELLI Robell dech Choros
		By Leonardo RABAGLIA Sal Oluf
		that he(she) was personally present and did see the above-named er) own free will for the purposes set forth herein.
		By Marina Cassaucho
	•	Name Marina Cassandro
		Address c/o EURAND INTERNATIONAL S.P.A.
	•	PESSANO CON BORNAGO - ITALY